

House File 2470

AN ACT  
PROVIDING FOR SALES AND USE TAXES COLLECTED ON FARM MACHINERY  
AND EQUIPMENT.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Section 423.3, subsection 8, Code Supplement 2011, is amended by adding the following new paragraph:

NEW PARAGRAPH. *c.* For purposes of this subsection, the following items are exempt under paragraph "a" when used in agricultural production:

(1) A snow blower that is to be attached to a self-propelled implement of husbandry.

(2) A rear-mounted or front-mounted blade that is to be attached to or towed by a self-propelled implement of husbandry.

(3) A rotary cutter that is to be attached to a self-propelled implement of husbandry.

---

KRAIG PAULSEN  
Speaker of the House

---

JOHN P. KIBBIE  
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2470, Eighty-fourth General Assembly.

---

W. CHARLES SMITHSON  
Chief Clerk of the House

Approved \_\_\_\_\_, 2012

---

TERRY E. BRANSTAD  
Governor